



UNDERSTANDING YOUR **RIGHTS**
as a California Taxpayer

Tax and Fee Programs

Administered by the

State Board of Equalization

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Note: The statements in this publication are general and are current as of the cover date. The Revenue and Taxation Code sections and applicable regulations that govern both business and property taxes are complex and subject to change. If there is a conflict between the law and this publication, any decisions will be based on the law.

To contact your Board Member, see www.boe.ca.gov/member/board.htm.

Introduction

Every employee of the Board of Equalization shares responsibility to you, as a California taxpayer, for upholding your rights. We want you to know that we will honor and safeguard those rights every time we interact with you.

If you have a disagreement you cannot resolve through routine channels, I encourage you to contact our Taxpayers' Rights Advocate Office. This office was created to help resolve taxpayer complaints and problems. It reports directly to me and is independent of other departments in the agency.



Ramon J. Hirsig, Executive Director
State Board of Equalization
November 2005

Preface

Tax and fee programs discussed in this publication: business taxes vs. property tax

The information in this publication applies mainly to the business taxes administered by the Board of Equalization, such as sales and use taxes, fuel taxes, cigarette, and alcoholic beverage taxes. If you need help with a problem related to property tax, you will generally need to contact a local county office for help. For more information on the differences between the Business Taxpayers' Bill of Rights and the Property Taxpayers' Bill of Rights, please see page 19.

References to the Revenue and Taxation Code

When a topic discussed in this publication is governed by a particular section of the Revenue and Taxation Code, we have included the section number for your reference. For example, section 7084 of the Revenue and Taxation Code applies to the taxpayer education and information program. References to that section will be shown as R&T § 7084. See also pages 22-23 for a summary of the Taxpayers' Rights Statutes that apply to the tax and fee programs administered by the Board.

Your Right to Courteous and Prompt Service

You should expect to be treated courteously and professionally by our employees and to receive prompt service from them.

All Board employees who are in public contact positions are evaluated on their contacts and communication with taxpayers [R&T § 7088]. If you believe you have been treated inappropriately, you should contact the employee's supervisor. If that action goes unresolved, you should contact the Taxpayers' Rights Advocate Office.

Your Right to Be Treated Fairly

During all your dealings with any employee or officer of the Board, you have the right to:

- Have the law administered uniformly,
 - Be treated fairly,
 - Be advised of the procedures or methods used, and
 - Be free from investigations or surveillance activities unrelated to the administration of tax programs.
- (R&T § 7092 provides that any employee violating this provision is subject to disciplinary action, including dismissal from employment, in accordance with the state Civil Service Act.)

You have the right to be free from harassment and inappropriate conduct. If you suffer adverse consequences because an employee or officer of the Board recklessly disregards procedures published by the Board, you may bring action for damages against the State of California in Superior Court [R&T § 7099].

It is the Board's policy that its actions are carried out without regard to race, color, national origin, ancestry, sex, religion, or disability.

It is also the Board's policy to provide access to its programs, services and facilities to persons with disabilities in accordance with the provisions of the Americans with Disabilities Act. Please see the Board's website for information regarding the public access policy and public access grievance procedures.

Your Right to Confidentiality

Your right to confidentiality requires the Board to keep your personal and financial identifying information private. There are some instances, however, where your information may not be protected from public disclosure. For instance, the information that appears on your seller's permit is public information and generally is not protected. Further, an appeal to the Board from a determination by Board staff or a final action of the Franchise Tax Board becomes a matter of public notice due to the public nature of the Board meetings.

You also have the right to know why we are asking you for information, how we will use that information, and what might happen if you do not provide the information requested.

In certain instances, the law authorizes the Board to share information with other governmental agencies, which are also bound by rules of confidentiality.

Your Right to Information and Assistance

You have the right to receive information and assistance in simple, non-technical language to help you comply with the various tax and fee laws we administer. We work hard to provide you concise, understandable, and accurate information. As part of this effort, we review tax returns and audit findings to identify the most common errors made by taxpayers [R&T § 7085]. This information, along with comments received from the public, is used to identify areas for improving our communications with taxpayers [R&T § 7084].

We also provide interpreter services for persons who are hearing impaired and for persons who need assistance in a language other than English.

Where you may get help

Sales and Use Tax Classes

Basic classes on how to apply tax and file returns are provided periodically by staff in our field offices. Please contact the Board office that handles your account for additional information on times and dates or check the Board's website at www.boe.ca.gov. You may also view an online tutorial to learn basic information about sales and use taxes.

Taxpayer Services Days/Small Business Fairs

Federal, state and local government agencies team up to offer free one-day tax seminars to local businesses. They serve as a one-stop source of business and tax information for business owners, and are given once a year throughout the state.

Contact your local Board office for the date, location and time of the next seminar in your area. Information on seminars is also available on our website.

Information Center

You may call our toll-free Information Center to obtain publications and forms and to get answers to general tax questions. To reach the Information Center, please call **800-400-7115**. To speak with a customer service representative, please call between 8 a.m. and 5 p.m. Monday through Friday, excluding state holidays. You may call at any time to use the “Faxback service” or to leave a recorded message requesting a publication.

Internet

We also provide a variety of information on our website at www.boe.ca.gov.

Publications

Our publications range from the complete texts of Board tax and fee laws to publications designed for specific industries, such as contractors and interior decorators. We also publish a Tax Information Bulletin, which is enclosed with your quarterly sales and use tax return. This bulletin provides you with notification of changes to the tax law and highlights common tax reporting problems. You are encouraged to read the articles to keep abreast of changes that could affect your business.

For a listing of available publications, call our Information Center and request a copy of publication 51, *Guide to Board of Equalization Services*, or obtain this and other publications from our website.

Written Advice

You have the right to ask for written advice on how tax applies to a particular type of transaction. Comments about your business transactions provided to you in a prior audit may be relied upon as “written advice” if the prior audit contains written evidence that demonstrates that the issue in question was examined, either in a sample or actual review. Such evidence will be considered “written advice from the Board” (see Regulation 1705).

If you rely on written advice that is later found to be in error, you may be excused from paying tax liabilities, including penalties and interest, that are directly related to the erroneous advice [R&T § 6596]. Since there is no relief available for reliance on erroneous verbal advice, we encourage you to put your questions in writing. Please mail requests for written opinions to one of the following addresses:

Sales and use taxes:

Board of Equalization
Audit and Information Section, MIC: 44
P.O. Box 942879
Sacramento, CA 94279-0044

Other taxes or fees:

Board of Equalization
Property and Special Taxes Department, MIC: 63
P.O. Box 942879
Sacramento, CA 94279-0063

Requests for written advice must include your name, address, and permit number (if applicable), along with a complete statement of all the facts related to the activity or transaction in question.

Copies of your account records

You or your authorized representative may obtain information regarding your account. Copies are available for a nominal reproduction charge from the

Taxpayer Records Unit, MIC: 36
Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0036
916-445-4326

For more information, please call the Information Center and request a copy of publication 58-A, *How to Inspect and Correct Your Records*, or order online.

Your Right to Address your Elected Board Members

Each year our elected Board Members hold public hearings in Sacramento and Culver City, at which taxpayers are invited to express their ideas, concerns, and recommendations regarding the programs and laws administered by the Board [R&T § 7085]. In addition to protecting your rights, privacy, and property, Board Members are interested in receiving suggestions on how the Board can help taxpayers better understand the tax laws. Comments may be made directly to the Board Members and their staff, or they may be forwarded in writing for their consideration. For information on the dates and locations for the hearings, contact the Taxpayers' Rights Advocate Office (see page 18) or visit our website.

You may contact your Board Member directly if you have any concerns, suggestions, or are unable to resolve a problem with Board staff. See the back cover for a listing of Board Members' offices and their phone numbers.

Your Rights During a Tax Audit

If your business is selected for an audit, you have the right to a fair and impartial examination. Our auditors are not evaluated based on revenue quotas or goals [R&T § 7087]. During the course of the audit, you have the right to a clear explanation of the audit process and the reason for any information requested. For more information, see publication 76, *Audits*. You may call our Information Center to request a copy, or you can download a copy from our website.

Generally, an audit covers your returns filed over the past three years. In cases where no returns were filed, the law allows us to audit eight years. On occasion, an auditor may request that you sign a “Waiver of Limitation.” The Waiver of Limitation is a legal document that provides an extension of the statute of limitations for periods that would otherwise expire. This extension may result in a tax assessment for the period in question. However, the Waiver of Limitation will also extend the period of time in which you may file a claim for refund and will allow any credit arising from that period to be offset against a tax liability. At any point in the audit or appeal process you have the right to bring in your accountant, attorney, or other representative to assist you.

When the audit is completed, the auditor will meet with you to discuss the audit findings. You have the right to a clear and concise explanation of any adjustments. You also have the right to a complete copy of your audit, including the auditor’s working papers, schedules, and narrative comments [R&T § 7086]. If you do not understand or agree with the audit, you will have an opportunity to resolve the issues informally by meeting with the auditor’s supervisor and, if necessary, the audit supervisor’s superior. Following this meeting, Board staff

will make every effort to resolve any disagreements at the local level. The audit will then be forwarded to Board headquarters for a review, and you will be issued a tax bill called a “Notice of Determination.” Interest will be calculated on the outstanding tax liability and continues to accrue until the tax is paid in full.

If you agree with the liability stated in the Notice of Determination, you should make full payment immediately or contact the collection staff at your local Board office to make arrangements for payment.

If you are unable to pay the liability within 30 days from the date of the notice, an additional 10% finality penalty will be applied. However, under certain circumstances, the Board may waive the 10% finality penalty, subject to completing a mutually agreed upon installment payment agreement [R&T § 6832]. See page 14, Installment Payment Agreements and Penalties.

If the Notice of Determination indicates that you are entitled to a refund, the Board will forward the information to the State Controller’s Office for issuance of a refund check. In some instances, your refund could be reduced by the amount of any debts you owe the Board or another state agency.

Your right to appeal the audit

If you do not agree with the Notice of Determination, you have 30 days from the date of the notice to file a formal appeal. The law does not allow you to file an appeal after the 30-day petition period. If you miss the deadline, you must pay the tax in full and file a claim for refund to dispute the amount owed. Even though the 30 days have passed, the appeals staff may consider any additional evidence or documentation you wish to submit to support your position. (See publication 17, *Appeals Procedures*, for further information.)

A formal appeal, called a Petition for Redetermination (Board form BOE-416, available on the Board’s website as a “Fill-in” publication), must be made in writing and state why you disagree

with the audit and include facts in support of your position. The law requires that you request a “hearing” in your written appeal to be afforded your full appeal rights. For sales and use taxes, send your petition to:

Board of Equalization
 Petitions Section, MIC: 38
 P.O. Box 942879
 Sacramento, CA 94279-0038

For special taxes and fees, send your petition to one of the addresses on page 24. It is important that you respond timely to all Board correspondence during your appeal. Failure to respond may result in your appeal being denied.

The formal appeals process will include an independent review of your contentions by Board staff, who will evaluate several possible courses of action to resolve the disagreement. For example, your case may be referred back to the auditor, you may be asked to provide additional documentation, or the Board may approve an immediate adjustment. At any time during the appeals process, up to 45 days prior to the date of the first scheduled hearing before the Board Members, you may also request a settlement of your disputed liability [R&T § 7093.5]. Contact the:

Board of Equalization
 Settlement Unit, MIC: 87
 P.O. Box 942879
 Sacramento, CA 94279-0087
 916-324-2836

The next step is an appeals conference with a representative from the Appeals Division. You have the right to have this conference held at a Board office convenient to you [R&T § 7090]. You also have the right to receive prior notice if the conference will be recorded and the right to receive a copy

of the recording. If the disagreement remains unresolved, you may request a hearing before the five elected Board Members. Although the majority of appeals are decided within a year, some may take longer. You may call a Customer Service Representative toll-free at 800-400-7115 to ask about the status of your appeal and the interest that has accrued to date. You will then be referred to the Appeals Division.

If the Board denies your appeal, you must pay the liability in full before you may pursue your appeal in the courts. For your reference, the Board provides two publications that explain the audit and appeals process in more detail: publication 17, *Appeals Procedures*, and publication 76, *Audits*. Both of these publications are available on the Board's website.

Note: Your appeal will not stop the accrual of interest. Therefore, we encourage you to pay the tax portion of the liability as soon as possible to stop the accrual of interest. Any amounts found not due will be refunded with interest when your appeal is concluded.

Your right to be reimbursed for appeal expenses

If your appeal involves a hearing before Board Members, you may be entitled to reimbursement for reasonable fees and expenses related to your appeal if action taken by Board staff was unreasonable.

- Within one year of the date the Board Members' decision becomes final, you must file a claim for the fees and expenses you incurred, and
- The five elected Board Members must determine that action taken by Board staff was unreasonable [R&T § 7091].

Reimbursement claims should be addressed to:

Board of Equalization
Chief Counsel, MIC: 83
P.O. Box 942879
Sacramento, CA 94279-0083

Your Rights During the Collection Process

During any collection action we take, you have the right to be treated courteously and professionally by Board employees.

You have a legal obligation to report and pay your taxes/fees when due. If your taxes/fees are not paid on time, we are required by law to collect the debt from you. If necessary, we may take collection actions, such as filing a lien against your property or placing a levy against your wages, bank account, or other personal property. For more information, see publication 54, *Tax Collection Procedures*. You may download a copy from our website, or you can call our Information Center to request a copy.

It is very important for you to respond to our attempts to contact you. If you do not respond, we will have no choice but to proceed with collection action. Because we typically send notices to the last address of record, it is important for you to notify us of any address changes as soon as possible.

It is critical that you notify the Board of any changes in ownership on your account.

If you buy or sell a business, you have the right to request a “tax clearance” from the Board to protect yourself from responsibility for tax debts of the purchaser or seller of your business. If you do not obtain a clearance, you may be held personally liable for those taxes up to the amount of the purchase price. Most of these situations occur when taxpayers do not notify the Board that they have sold or purchased a business or when a partner or spouse leaves a business and does not notify the Board.

If you are a corporate officer or person responsible for paying the corporation's taxes, you may be held personally liable for those taxes if the corporation is terminated, dissolved, abandoned or if the corporate status with the state is allowed to lapse.

Liens (prior notice, free releases, recording fee)

A tax lien is a public notice of debt that attaches to your property and your rights to property. Once a tax lien is filed, it becomes a matter of public record and may adversely affect your credit rating. When the liability is paid in full, we will issue a lien release, pay the fee, and record it with the County Recorder.

You have the right to be notified by us 30 days prior to the filing of a lien to give you an opportunity to pay the liability [R&T § 7097]. Generally, that notice will be contained in the first billing we send you on a final tax liability. Jeopardy determinations (tax bills that require immediate payment) are exempt from this requirement.

If we file a lien in error, you have the right to a "free" release. A free release is a release of lien that is recorded at no cost to you and carries a certification that the lien was recorded in error. We will also provide an explanatory letter to the credit reporting companies in any county where the lien was filed in error.

Under certain circumstances, the Board may release or subordinate a lien if it determines that the release or subordination will facilitate the collection of the tax liability or will be in the best interest of the state and the taxpayer [R&T § 7097].

Levies

A levy is the taking of property to satisfy a liability. We have the authority to levy your property (such as bank accounts, wages, real estate, and accounts receivable). We may release any levy against your property if the estimated costs of the levy and sale of that property will exceed the liability for which the levy was made. A

levy may also be released if we find that the levy threatens your health or welfare or that of your dependents [R&T § 7094].

The Board may return levied property if:

- The levy was not in accordance with the law;
- A taxpayer has entered into and is in compliance with an installment payment agreement (unless that agreement allows for the levy); or
- The return of the property will facilitate collection of the tax liability or is in the best interest of the state and the taxpayer [R&T § 7094.1].

A levy (or garnishment) against your wages will automatically attach to 25 percent of your net pay. You have the right to request a hearing with staff in your local Board office to determine whether the levy is excessive and should be adjusted to a lesser amount of your net pay. At this hearing, you will be required to provide financial information to support your belief that the levy should be lowered.

If we seize your bank account in error, you have a right to file a claim with us for reimbursement of any bank charges and any other reasonable third party check charge fees incurred as a direct result of our action [R&T § 7096]. You must file your claim in writing with your local Board office within 90 days of the levy, and the Board is required to respond to your claim within 30 days of receipt of your claim. You will not be eligible for reimbursement if it is found that the erroneous levy resulted from your failure to respond to contacts from the Board or provide requested information.

Revocation of permit or license

If you owe past due tax, fail to file your tax returns on time, or fail to post adequate security, we may revoke (suspend) your permit or license. You have the right to be notified 60

days before we take this action [R&T § 7098]. This allows you an opportunity to clear up your account. Continuing to operate with a revoked or suspended permit or license is subject to legal prosecution and monetary fines [R&T § 6071 and 7153].

Installment payment agreements

The Board has the discretion to enter into a written payment agreement with you to enable you to pay delinquent taxes, interest and penalty in installments. With mutual consent, you and the Board may alter or modify the agreement [R&T § 6832 (a)].

It is best to pay your taxes or fees in full when you file your return or when you receive a bill from the Board. If you temporarily do not have sufficient cash or assets to pay your taxes in full, you should attempt to borrow the money. If you are unable to secure a loan, it may be possible for staff to make other arrangements for you to pay. However, staff may require financial statements and loan denials before agreeing to a payment plan. This also applies to the Timber Yield Tax and the Private Railroad Car Tax.

Note: The acceptance of an installment payment agreement may or may not stop the filing of a tax lien. Unless the taxpayer is advised in the installment payment agreement that a lien may be filed, it is the Board's policy that a lien shall not be filed after an arrangement has been agreed to so long as the taxpayer is in compliance with that agreement. Be sure to clarify this with your local Board office.

Penalties

You have the right to ask that we relieve certain penalties if you are able to show that reasonable circumstances existed to cause you to incur the penalty. The law requires that you make your request in writing under penalty of perjury [R&T § 6592].

If certain requirements are met, the Board will relieve finality penalties on Board debts for taxpayers who request and satisfactorily complete installment payment agreements. A finality

penalty is the 10 percent penalty on the tax portion not paid within 30 days of billing. To be eligible for relief, the liability cannot have a fraud penalty, the taxpayer must initiate or request the installment payment agreement, and the agreement must be accepted within 45 days after the Notice of Determination or Redetermination becomes final [R&T § 6832]. The payment plan must be completed as agreed. After the completion of the payment plan, a request for relief of the finality penalty may be submitted. (For more information see publication 75, *Interest and Penalty Payments*.)

Interest

Interest is calculated on unpaid tax only and is figured from the date the tax was originally due. Interest continues to accrue until the tax portion of the liability is paid. Generally, the law does not permit the cancellation of interest; however, there are certain provisions under the law where the interest may be relieved as discussed below.

There are provisions for relieving interest if you relied on incorrect written advice from us [R&T § 6596] or your payment was late due to a disaster, such as a fire, flood, or earthquake [R&T § 6593].

For interest imposed on tax liabilities arising during periods commencing on or after July 1, 1999, the Board may relieve some or all interest if a taxpayer's failure to pay tax is:

- Due to an unreasonable error or delay by a Board employee, or
- A direct result of an error by the Department of Motor Vehicles in calculating the use tax due on vehicles or vessels [R&T § 6593.5].

If the Board issues an erroneous refund to a taxpayer and seeks repayment, interest on the repayment will be waived for a 30

day period beginning from the date the Board mails a Notice of Determination for the repayment [R&T § 6964].

Offers in compromise

You have the right to request an Offer in Compromise if you:

- Have a tax or fee liability on a closed account;
- Are no longer associated with the business that incurred the liability;
- Do not dispute the amount of tax or fee you owe; and
- Cannot pay the full amount you owe in a reasonable amount of time.

Generally, the Board will recommend approval of your offer if we find that the proposal represents the maximum amount the Board can expect to collect from you in a reasonable period of time, typically five to seven years. We will not accept your offer if you have assets or income available to pay off your debt. For additional information, see publication 56, *Offers in Compromise*.

Your Right to a Jeopardy Determination Hearing

You have the right to an administrative hearing regarding a jeopardy determination, which is a bill for immediate payment of taxes. For additional information, see publication 17, *Appeals Procedures, Sales and Use Taxes and Special Taxes*.

During the administrative hearing it is your right to try to establish that the jeopardy determination is for an amount that is not owed, or that the determination is excessive and/or should be delayed.

If the jeopardy determination accompanies a seizure of property, you have the right to request an administrative hearing before a representative of the Board's Appeals Division to determine whether the sale of the property seized by the Board would result in irreparable injury to you.

Your Right to Claim a Refund

If you make any payments that you believe exceed the amount you owe, you have the right to file a claim for refund. (You can use form BOE-101, *Claim for Refund or Credit*, and/or form BOE-735, *Request for Relief from Penalty*.) While no specific form is required, the law does require that all claims be timely filed in writing and state the basis for the claim. Claims for sales and use tax refunds should be mailed to:

Board of Equalization
Refund Section, MIC: 39
P.O. Box 942879
Sacramento, CA 94279-0039

Claims for special taxes and fees refunds should be mailed to one of the addresses on page 24. To be timely, a claim must be filed within three years from the due date of the return for which the overpayment was made, or six months from the date of overpayment, whichever is later. For overpayments on determinations, claims must be filed within six months from the determination finality date or six months from the date of overpayment, whichever is later [R&T § 6902]. A refund of an overpayment of any tax, penalty, or interest involuntarily collected by the Board by means of levy, liens, or other enforcement procedures may be requested if a claim for

refund is filed within three years of the date of overpayment [R&T § 6902.3].

If you make multiple payments against your liability, you must file a timely claim for *each* payment. Once the tax has been paid in full, your claims will be considered for the full amount.

Your Taxpayers' Rights Advocate Office

If you have a disagreement that you have not been able to resolve through routine channels, or if you would like to know more about your rights under any of the tax or fee programs administered or overseen by the Board, please contact the Taxpayers' Rights Advocate Office. Write or call:

Board of Equalization
Taxpayers' Rights Advocate Office, MIC: 70
P.O. Box 942879
Sacramento, CA 94279-0070

Telephone: 916-324-2798
Toll-Free: 888-324-2798
Fax: 916-323-3319

You can visit the Board's website to:

- Contact the Taxpayers' Rights Advocate Office;
- Read about upcoming Taxpayers' Bill of Rights hearings; and
- Read or download the Taxpayers' Rights Advocate's annual report.

Differences Between the Business and Property Taxpayers' Bill of Rights

The major difference between the Business Taxpayers' Bill of Rights and the Property Taxpayers' Bill of Rights is in the resolution of taxpayer complaints. The Board of Equalization is responsible for assessing and collecting business taxes (sales and use taxes and special taxes and fees). The Executive Director has administrative control over these functions and the staff carrying them out. The Taxpayers' Rights Advocate reports directly to the Executive Director and is separate from the business and property taxes line programs.

When taxpayers' complaints about the Board's business taxes programs are received in the Taxpayers' Rights Advocate Office (TRAO), the TRAO has direct access to all Board documents and staff involved in the taxpayers' issues. The TRAO acts as a liaison between taxpayers and Board staff in resolving problems. If the TRAO disagrees with actions of the Board staff and is unable to resolve the situation satisfactorily, the issue is elevated to the Executive Director for resolution.

The process works differently, however, in responding to property taxpayers' contacts. A locally elected official heads each of the assessment offices in the 58 counties. As a result, the TRAO works with county assessors, tax collectors, and auditor-controllers (most of whom are elected officials), plus clerks to the County Boards of Supervisors.

The TRAO does not have the legal authority to overturn local actions, although it has been successful in soliciting cooperation and ensuring that taxpayers receive proper

treatment under the law. In cases where there is no procedural or legal authority to remedy a problem — and a change does appear justified — the TRAO recommends specific policy, procedural, and legislative changes.

Local ad valorem property taxation

County Government Services and Products

The County Clerk/Recorder maintains records: birth certificates, death certificates, marriage certificates, legal documents (e.g., court orders, deeds, notes, etc.), public liens, and fictitious business names.

The County Assessor values property: land, buildings, supplemental assessments, trade fixtures, business property, airplanes and boats, possessory interests, and mining, oil, and gas properties.

The County Boards of Supervisors, sitting as local Boards of Equalization, hear assessment appeals, equalize assessments, and approve refunds. The Boards of Supervisors may also appoint assessment appeal boards and hearing officers to hear assessment appeals and render value decisions.

The County Treasurer-Tax Collector generates secured and unsecured tax bills, collects taxes, issues refunds, and creates liens.

The County Auditor-Controller maintains rates, makes corrections and cancellations, and issues refunds for the county, water districts, city bonds, lighting and landscaping districts, Mello-Roos bonds, and special assessment districts.

These local offices are authorized by the California Constitution, the California Government Code, and the California Revenue and Taxation Code. Their telephone numbers may be found in the government pages of your telephone book under “County,” or you can contact the Taxpayers’ Rights Advocate for help in locating the correct office.

Taxpayers' Rights Statutes

(Revenue and Taxation Code Sections)

Description	Sales & Use Tax 7080-7099	Motor Vehicle Fuel License Tax 8260-8277	Use Fuel Tax 9260-9277	Cigarette Tax 30458-30459.7	Alcoholic Beverage Tax 32460-32476	Energy Resources Surcharge 40200-40216	Emergency Telephone Users Surcharge 41160-41176	Hazardous Substances Tax 43511-43527	Integrated Waste Management Fee 45856-45872	Oil Spill Response, Prevention & Administration Fees 46611-46627	Underground Storage Tank Maintenance Fee 50156-50156.16	Fee Collection Procedures 55321-55337	Diesel Fuel Tax 60621-60636	Property Tax 5900-5911	Private Railroad Car Tax 11200-11702	Timber Yield Tax 38101-38908	Personal Income, Bank, & Corporation Tax 21001-21027
Administration	7082	8260	9260	30458	32460	40200	41160	43511	45856	46611	50156	55321	60621	5902	11651	38701	21003
Taxpayers' Rights Advocate	7083	8261	9261	30458.1	32461	40201	41161	43512	45857	46612	50156.1	55322	60622	5903 5904 (a) & (b) 5911 (b)	N/A	N/A	21000
Education & Information Program	7084	8262	9262	30458.2	32462	40202	41162	43513	45858	46613	50156.2	55323	60623	5905 5908	N/A	N/A	N/A
Get It in Writing	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5906 (b)	11408	N/A	21012
Areas of Taxpayer Noncompliance	7085	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	5906 (a)(1) 5908	N/A	N/A	N/A
Annual Hearing	7085	8263	9263	30458.3	32463	40203	41163	43514	45859	46614	50156.3	55324	60624	5906 (d)	5906 (d)	5906 (d)	21006
Statements in Simple/ Clear Language	7086	8264	9264	30458.4	32464	40204	41164	43515	45860	46615	50156.4	55325	60625	5906 (b)	N/A	N/A	N/A
Quotas/Goals Barred	7087	8265	9265	30458.5	32465	40205	41165	43516	45861	46616	50156.5	55326	60626	5907	N/A	N/A	N/A
Evaluation of Staff's Public Contact	7088	8266	9266	30458.6	32466	40206	41166	43517	45862	46617	50156.6	55327	60627	5907	N/A	N/A	N/A
Timely Resolution of Petitions & Refunds	7089	8267	9267	30458.7	32467	40207	41167	43518	45863	46618	50156.7	55328	60628	5904 (a)(2) 5911 (a)	N/A	38614	N/A
Hearing Procedures/Locations	7090	8268	9268	30458.8	32468	40208	41168	43519	45864	46619	50156.8	55329	60629	5906 (b)(3)	11338 11339	N/A	N/A
Reimbursement of Hearing Expenses	7091	8269	9269	30458.9	32469	40209	41169	43520	45865	46620	50156.9	55330	60630	N/A	N/A	38708	N/A
Nontax Investigations Barred	7092	8270	9270	30459	32470	40210	41170	43521	45866	46621	50156.10	55331	60631	N/A	N/A	N/A	N/A
Settlement of Disputed Liabilities	7093.5	N/A	9271	30459.1	32471	40211	41171	43522	45867	46622	50156.11	55332	60636	N/A	N/A	N/A	N/A
Offers in Compromise	7093.6	N/A	9278	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Release of Levy	7094	8272	9272	30459.2	32472	40212	41172	43523	45868	46623	50156.12	55333	60632	N/A	N/A	N/A	N/A
Return of Levied Property	7094.1	N/A	9272.1	30459.2a	32472.1	40212.5	41172.5	43523.5	45868.5	46623.5	50156.17	55333.5	60632.1 60633.1	N/A	11254	38505	N/A
Exemptions from Levy	7095	8273	9273	30459.3	32473	40213	41173	43524	45869	46624	50156.13	55334	60633	N/A	N/A	N/A	N/A
Reimbursement of Bank Charges	7096	N/A	9274	30459.4	32474	40214	41174	43525	45870	46625	50156.14	55335	N/A	N/A	N/A	N/A	N/A
Notice Prior to Filing Lien	7097	N/A	9275	30459.4	32475	40215	41175	43526	45871	46626	50156.15	55336	60633.2	N/A	N/A	N/A	N/A
Notice Prior to Suspension	7098	8276	9276	30459.6	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	60634	N/A	N/A	N/A	N/A
Remedy for Staff Disregard of Procedures	7099	8277	9277	30459.7	32476	40216	41176	43527	45872	46627	50156.16	55337	60635	N/A	N/A	N/A	N/A

Mailing Addresses for Special Taxes and Fees Petition and Refund Requests

Environmental Fees Division, MIC: 57

State Board of Equalization
P. O. Box 942879
Sacramento, CA 942879-0057
916-323-9555, Fax 916-327-0859

Activity Fee • Marine Invasive Species Control Fund Fee • Disposal Fee • Environmental Fee • Facility Fee and Tiered Permit Fees • Generator Fee • Hazardous Substances Tax • Occupational Lead Poisoning Prevention Fee • Electronic Waste Recycling Fee

Excise Taxes Division, MIC: 56

State Board of Equalization
P. O. Box 942879
Sacramento, CA 942879-0056
800-400-7115, Fax 916-323-9297

Alcoholic Beverage Tax • Cigarette and Tobacco Product Tax • Emergency Telephone Users Surcharge • Energy Resources Surcharge • Insurance Tax • Integrated Waste Management Fee • Natural Gas Surcharge • Tire Recycling Fee

Fuel Taxes Division, MIC: 30

State Board of Equalization
P. O. Box 942879
Sacramento, CA 942879-0030
916-322-9669, Fax 916-445-6385

Aircraft Jet Fuel • Childhood Lead Poisoning Prevention Fee • Diesel Fuel Tax • Motor Vehicle Fuel Tax • Oil Spill Response, Prevention, and Administration Fees • Underground Storage Tank Maintenance Fee • Use Fuel Tax • Water Rights Fee • Aircraft Jet Fuel Tax

Getting Assistance from Other Tax Agencies

For assistance with tax and fee programs not administered by the State Board of Equalization, you may contact the following agencies. In addition, you may visit the California Tax Information Center at *www.taxes.ca.gov*.

Employment Development Department (EDD)

Website: EDD General: *www.edd.ca.gov*
EDD Advocate: *www.edd.ca.gov/taxrep/taxetprotx.htm*

Telephone or Fax: EDD Customer Service: 888-745-3886
EDD Advocate: 916-654-8957, Fax 916-654-6969

Franchise Tax Board (FTB)

Website: FTB General: *www.ftb.ca.gov*
FTB Advocate: *www.ftb.ca.gov/aboutftb/taxpayer_advocate*

Telephone or Fax: FTB Customer Service: 800-852-5711
FTB Advocate: 800-883-5910, Fax 916-845-6614

Internal Revenue Service (IRS)

Website: IRS General: *www.irs.gov*
IRS Advocate: *www.irs.gov/advocate*

Telephone or Fax: IRS Customer Service: 800-829-1040
IRS Advocate: See IRS website or call Customer Service for local number

Y our Board Members

Betty T. Yee, Acting Member

First District

455 Golden Gate Avenue, Suite 10500

San Francisco, CA 94102

415-557-3000

Fax 415-557-0287

Bill Leonard

Second District

450 N Street, Room 2337

Sacramento, CA 95814

916-445-2181

Fax 916-327-4003

Claude Parrish

Third District

100 West Broadway, Suite 300

Long Beach, CA 90802

562-983-7855

Fax 562-983-1858

John Chiang

Fourth District

660 S. Figueroa Street, Suite 2050

Los Angeles, CA 90017

213-239-8506

Fax 213-239-8753

Steve Westly

State Controller

300 Capitol Mall, 18th Floor

Sacramento, CA 95814

916-445-2636

Fax 916-445-6379

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